

(c) No individual receiving retired pay as a result of length of service, age or physical disability retirement from any of the regular components of the armed forces of the United States will be eligible for benefits under this section.

(d) Nothing contained in this section shall preclude or in any way affect the benefits that an individual may be entitled to from State, federal or private retirement systems.

(e) Benefits paid under the provisions of this section shall be exempt from the North Carolina income tax.

(f) The provisions of this section shall be administered by the Secretary of Military and Veterans' Affairs.

(g) The provisions of this section shall apply to any member or former member of the North Carolina National Guard who is qualified for the above retirements with eligibility of such person commencing at age 60 or July 1, 1974, whichever is the later date.

“§ 127-31. *Uniforms, arms and equipment.*—The national guard shall, as far as practicable, be uniformed, armed and equipped with the same type of uniforms, arms and equipment as is or shall be provided for the appropriate regular service.

“§ 127-32. *Distinguished Service Medal by Governor of North Carolina.*—There is hereby created the North Carolina Distinguished Service Medal which shall be of appropriate design, and a ribbon, together with a rosette or other device to be worn in lieu thereof. This medal and appurtenances thereto shall be of a design approved by the Governor. The Governor is authorized to present such medal, upon the recommendation of the Adjutant General of North Carolina and a board consisting of all general officers and officers assigned to authorized general officer grade vacancies, North Carolina National Guard, to any member or former member of the armed forces who has distinguished, or who shall distinguish himself by exceptionally meritorious conduct in the performance of outstanding service to the North Carolina National Guard.

“§ 127-33. *North Carolina National Guard Meritorious Service Medal.*—There is hereby created in the North Carolina National Guard Meritorious Service Medal which shall be of appropriate design, and a ribbon, together with a rosette or other device to be worn in lieu thereof. This medal and appurtenances thereto shall be of a design approved by the Governor or his designated representative. The Governor or his designated representative is authorized to award this medal upon the recommendation of the Adjutant General and a board of officers appointed by the Adjutant General. Any member, or former member discharged under honorable conditions, of the North Carolina National Guard who distinguishes himself by heroism, meritorious achievement, or meritorious service to the North Carolina National Guard is eligible for this award. The required heroism, achievement, or service, while of a lesser degree than that required for award of the North Carolina Distinguished Service Medal, must nevertheless have been accomplished with distinction.

“§ 127-34. *North Carolina Commendation Ribbon.*—There is hereby created the North Carolina Commendation Ribbon which shall be a ribbon of appropriate design as approved by the Governor or his designated representative. The Adjutant General of North Carolina is authorized to award this ribbon to members of the organized militia who have brought credit to themselves, the military service and the State by their example or their performance of a